

# IRS News Release

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## **Agreement Identifies U.K. Pension Arrangements for Tax Treaty Benefits**

IR-2005-44, April 13, 2005

WASHINGTON — The Competent Authorities of the United Kingdom and the United States have reached a mutual agreement on the qualification of certain U.K. pension arrangements for treaty benefits under paragraph 3(b) of Article 10 (Dividends) of the Convention Between the United States of America and the United Kingdom of Great Britain and Northern Ireland for the Avoidance of Double Taxation with Respect to Taxes on Income signed at London on July 24, 2001 ("Treaty").

The agreement constitutes a Mutual Agreement in accordance with paragraph 3 of Treaty Article 26 (Mutual Agreement Procedure).

The text of the agreement is available on the Newsroom link on the IRS Web site at [www.irs.gov](http://www.irs.gov).